

AMENDMENT TO SPECIFICATION

Please amend the paragraph beginning on page 5, line 9 as follows:

--In the first inventive semiconductor device, the upper capacitor electrode is formed using the ~~[[first and]]~~ second conductive ~~[[films]]~~ film that ~~[[form]]~~ forms the interconnect. Therefore, unlike in the prior art examples, a new film other than the films that form the interconnect is not necessary in forming the upper capacitor electrode. Accordingly, in the highly large scale integrated circuit device, the difference in level, which is equal to the film thickness of the upper capacitor electrode, can be reduced, while the capacitor can be formed with a reduced number of process steps.--